

EXHIBIT A

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:	Chapter 11
Dana Corporation, <i>et al.</i> ,	:	Case No. 06-10354 (BRL)
Debtors.	:	(Jointly Administered)
	:	
	:	
-----X		

**ORDER APPROVING (A) DISPUTED UNSECURED CLAIMS RESERVES
FOR CERTAIN UNLIQUIDATED CLAIMS IN CONNECTION WITH
DISTRIBUTIONS TO BE MADE UNDER THE DEBTORS' THIRD
AMENDED JOINT PLAN OF REORGANIZATION, AS IT MAY BE AMENDED;
AND (B) ADDITIONAL PROCEDURES RELATED TO PLAN RESERVES**

This matter coming before the Court on the Motion of Debtors and Debtors in Possession for an Order Approving (A) Disputed Unsecured Claims Reserves for Certain Unliquidated Claims in Connection with Distributions to Be Made Under the Debtors' Third Amended Joint Plan of Reorganization, as It May Be Amended; and (B) Additional Procedures Related to Plan Reserves (Docket No. 6918) (the "Motion"),¹ filed by the debtors and debtors in possession in the above-captioned cases (collectively, the "Debtors"); an objection to the Motion having been filed by Microtherm Inc. (the "Response"); the Court having reviewed the Motion and the Response and having considered the statements of counsel and the evidence presented regarding the relief requested in the Motion at a hearing before the Court (the "Hearing"); the Court finding that (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, (b) this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), (c) notice of the

¹ Capitalized terms not otherwise defined herein have the meanings given to them in the Motion.

Motion and the Hearing was sufficient under the circumstances and (d) in light of the circumstances, the requirements of Local Bankruptcy Rule 9013-1(b) that a separate memorandum of law be filed in support of the Motion is waived; and the Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein;

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED as set forth herein, pursuant to sections 105(a) and 502(c) of the Bankruptcy Code and Bankruptcy Rule 3021, and the Response is RESOLVED.

2. The initial reserves for the Unliquidated Class 5B Claims proposed in the Motion to be included in the Disputed Unsecured Claims Reserve are approved, as modified herein. In connection with the foregoing, the following shall apply:

(a) The initial reserve on account of the Estimated Unliquidated Claims and the Liquidated Amounts of the Partially Unliquidated Claims as of the Effective Date shall be the amounts identified for each such Claim on the attached Exhibit A, subject to adjustment if certain of these Claims are resolved prior to the Effective Date or if the reserves are modified pursuant to the Plan or the Additional Reserve Procedures.

(b) The initial reserve on account of all of the Unliquidated Amounts in the Partially Unliquidated Claims as of the Effective Date shall be the Partially Unliquidated Reserve of \$1,000,000, subject to adjustment over time in accordance with the Plan and the Additional Reserve Procedures.

(c) The initial reserve on account of the Fully Unliquidated Claims identified on the attached Exhibits B-1, B-2 and B-3 as of the Effective Date shall be the Fully Unliquidated Reserve of \$105,000,000, subject to adjustment if certain of these Claims are resolved prior to the Effective Date or if the reserves are modified pursuant to the Plan or the Additional Reserve Procedures. Without limiting the foregoing, the following also shall apply to the Fully Unliquidated Reserve:

- The Fully Unliquidated Claims identified on the attached Exhibit B-1 were asserted by Affinia Group Inc. and its affiliates (collectively, the "Affinia Claims") and are subject to a pending motion filed by the Debtors to approve a settlement (Docket No. 7016). Upon any approval of the proposed settlement, the Fully Unsecured Claims Reserve shall be reduced by \$50 million, and the Affinia Claims shall no longer be subject to this reserve.
- The Fully Unliquidated Claims identified on the attached Exhibit B-2 are claims of employees and former employees (collectively, the "Employee Claims") that are in the process of being liquidated consistent with the Debtors' books and records. As the Employee Claims are liquidated and allowed, the Fully Unsecured Claims Reserve shall be reduced by one dollar for each dollar of the Employee Claims allowed as a general unsecured nonpriority claim, up to a total of \$22 million upon the resolution of all of the Employee Claims. Resolved Employee Claims shall no longer be subject to this reserve.
- Upon elimination of the reserves for the Affinia Claims and the Employee Claims, the initial reserve for the Fully Unliquidated Claims on Exhibit B-3 as of the Effective Date shall be \$33 million, subject to adjustment over time in accordance with the Plan and the Additional Reserve Procedures.

3. The initial Contingency Reserve shall be set in the amount of \$75,000,000, subject to adjustment over time in accordance with the Plan and the Additional Reserve Procedures.

4. The following Additional Reserve Procedures are hereby approved in all respects:

(a) Estimation of Individual Disputed Claims for Reserve Purposes.

- (i) In the event that the Debtors or the Reorganized Debtors determine that it is necessary or appropriate to seek to establish a maximum specific reserve on account of any Disputed Class 5B Claim in an amount lower than otherwise provided herein or under the Plan or for a Claim otherwise included in an aggregate reserve with other Claims (each, a "Modified Individual Claim Reserve"), the Debtors or the Reorganized Debtors may file a Notice of Estimation of Disputed Claim for Reserve Purposes (an "Estimation Notice") with respect thereto, setting forth the asserted amount to be reserved for such Disputed Claim(s) and a summary of the

grounds supporting the asserted amount. The Debtors shall serve the Estimation Notice on (A) the holder of the underlying Disputed Claim(s); (B) prior to the Effective Date, the Creditors' Committee; and (C) after the Effective Date, the Litigation Trustee. An Estimation Notice also may be incorporated into an objection to a Disputed Claim.

- (ii) The holder of such Disputed Claim(s) shall have ten days after service of the Estimation Notice (the "Objection Deadline") to object to the proposed Modified Individual Claim Reserve by filing an objection, in writing, setting forth with specificity all objections to the proposed Modified Individual Claim Reserve, together with any documentation supporting such objection (collectively, the "Estimation Objection"), and serving such Estimation Objection upon (A) the Debtors or the Reorganized Debtors, (B) prior to the Effective Date, the Creditors' Committee; and (C) after the Effective Date, the Litigation Trustee, so that the Estimation Objection is received no later than 4:00 p.m., prevailing Eastern Time, on the Objection Deadline.
- (iii) If an Estimation Objection is timely filed and served by the Objection Deadline, the Debtors or the Reorganized Debtors will confer with the objecting party to attempt to resolve the Estimation Objection and determine the appropriate Modified Individual Claim Reserve for the Disputed Claim. Prior to the Effective Date, the Debtors also will consult with the Creditors' Committee with respect to such issues. In the absence of an agreement between the Debtors or the Reorganized Debtors and the objecting party on an appropriate Modified Individual Reserve, either party may schedule a hearing on the Estimation Notice and the related Estimation Objection on not less than 14 days' notice. The Debtors or the Reorganized Debtors shall be entitled to file a reply no later than three business days prior to the hearing. If appropriate, the Bankruptcy Court may treat the hearing as a status conference. Notwithstanding the foregoing, any Estimation Notice included in an objection to the underlying Disputed Claim may be heard by the Bankruptcy Court at the initial hearing or status conference on such objection.
- (iv) If no Estimation Objection is timely filed, the holder of the underlying Disputed Claim(s) at issue shall be deemed to have consented to the Modified Individual Claim Reserve and shall be forever enjoined and barred from objecting to such Modified Individual Claim Reserve. In such event, the Estimation Notice shall be deemed to constitute a final and nonappealable order of the Bankruptcy Court establishing the Modified Individual Claim Reserve, and the Debtors or the Reorganized Debtors (or any Disbursing Agent) shall not be required to reserve an amount in the Disputed Unsecured Claims Reserve that is greater than the Modified Individual Claim Reserve on account of the Disputed Claim(s) at issue, and any excess not reserved shall be distributed to holders of Allowed

Class 5B Claims on the next Periodic Distribution Date consistent with the terms of the Plan.

(b) No Reserves for Disallowed Claims. The Debtors or the Reorganized Debtors (or any Disbursing Agent) shall not be required to maintain any reserves in the Disputed Unsecured Claims Reserve on account of any Claim, or portion thereof, that has been disallowed or denied by an Order of the Bankruptcy Court (a "Denial Order"), notwithstanding any appeal or motion for reconsideration that may be filed by the holder of the Claim. A party seeking to appeal or obtain reconsideration of a Denial Order may request that the Bankruptcy Court establish a reserve pending such appeal or reconsideration; *provided that* the reserve for such claim may not exceed any reserve in place prior to the entry of the Denial Order. If the Bankruptcy Court grants a request for a reserve, it may condition such relief as appropriate to protect the interests of other stakeholders, including by requiring a bond for a stay pending appeal pursuant to Bankruptcy Rule 8005.

(c) Adjustments to Reserves for Unliquidated Class 5B Claims. The Debtors or the Reorganized Debtors (or any Disbursing Agent) shall not be required to reserve any amounts on account of the Unliquidated Class 5B Claims in excess of the reserve amounts established herein. As such, and without limiting the foregoing, the Debtors or the Reorganized Debtors (or any Disbursing Agent) shall not be required to increase the reserves proposed herein as a result of any amendments or supplements to the Unliquidated Class 5B Claims filed from and after the date of this Motion. Nevertheless, the Debtors or the Reorganized Debtors may reduce such reserves (including the Fully Unliquidated Reserve) based on an amendment or supplement to an Unliquidated Class 5B Claim reducing the Claim amount, an order of the Bankruptcy Court resolving an Unliquidated Class 5B Claim or an agreement with the holder of an Unliquidated Class 5B Claim.

(d) Contingency Reserve. The Debtors may reduce the initial Contingency Reserve as of the Effective Date on account of any Claim otherwise covered by the Contingency Reserve for which a liquidated Claim is filed prior to the Effective Date or based on additional information indicating, in the Debtors' good faith judgment, that one or more contingencies have not occurred or likely will not occur. Likewise, from and after the Effective Date, the Reorganized Debtors may administer and adjust the Contingency Reserve as they determine to be appropriate in their good faith judgment, and shall direct any Disbursing Agent in this regard. Prior to any Periodic Distribution Date, the Debtors shall

provide notice of any such adjustments to the Contingency Reserve to the Litigation Trustee.

(e) No Impact on the Plan. The Additional Reserve Procedures supplement the terms of the Plan. The Debtors or the Reorganized Debtors retain any other rights and obligations with respect to the Disputed Unsecured Claims Reserve as are set forth in the Plan.

(f) Right to Seek Additional Relief. The Debtors and the Reorganized Debtors retain the right to seek additional relief relating to the Disputed Unsecured Claims Reserve, as they deem necessary or appropriate, including to implement additional or different procedures not inconsistent with the terms of the Plan with respect to certain Claims or groups of Claims. The Litigation Trustee shall be permitted to seek additional relief consistent with the terms of the Litigation Trust Agreement.

5. Notwithstanding any other provision of this Order or the Plan, the Debtors shall not reduce the specific reserve amount established for any particular Claim (or group of Claims) identified on the attached Exhibit A without either (a) obtaining the written agreement of the holder of the Claim(s), (b) an order of the Bankruptcy Court addressing the allowance or estimation of the Claim(s) or (c) compliance with the Additional Reserve Procedures in paragraph 4(a) above.

6. Nothing herein shall be construed to limit, expand, modify or otherwise affect relief granted in the Opinion and Order of the United States District Court for the Southern District of New York, dated November 20, 2007, in Case No. 07 Civ. 8160 (SAS) (the "Withdrawal Order"), which approved the motion of the EPA pursuant to 28 U.S.C. § 157(d) to withdraw the reference in connection with the Debtors' pending objection to the EPA's proofs of claims identified as Claim Numbers 13321, 13796 and 14958 (collectively, the "EPA Claims") and related estimation proceeding. See Withdrawal Order at 27 (indicating that the District Court is "withdrawing the reference to the bankruptcy court of all proceedings relating the Government's claims, including but not limited to the Claim Objection and the

Estimation Motion"). With respect to the EPA Claims, the relief granted herein shall be implemented consistent with the Withdrawal Order as long as such Order remains in effect.

7. By this Order, no reserves are being established with respect to either (a) Convenience Claims under Class 4 of the Plan or (b) General Unsecured Claims against EFMG under Class 5A of the Plan.

8. Consistent with paragraph 4(a) above, the Debtors will seek to confirm or establish a reserve of \$0.00, prior to the Effective Date, for Claims addressed by the Plan and not entitled to distributions in Class 5B (the "Plan-Resolved Claims"). The Plan-Resolved Claims are comprised of (a) Claims eliminated by consolidation under Section VIII.A of the Plan; (b) Asbestos Personal Injury Claims in Class 3 of the Plan, which will be Reinstated; (c) workers' compensation Claims under programs continued under Section V.E.3 of the Plan; (d) PBGC Claims addressed by the assumption of the Pension Plans in Section III.D of the Plan; and (e) any Claims of non-Debtor affiliates in Class 6B under the Plan, which will be Reinstated.

9. The Debtors are authorized to take any and all actions that are necessary or appropriate to establish and administer the Disputed Unsecured Claims Reserve consistent with the terms of the Plan and this Order and to implement the Additional Reserve Procedures and the terms of this Order. Nothing herein or in the Motion, nor any action by the Debtors to implement this Order, shall constitute an admission of the validity, nature, amount or priority of any Claim, and the Debtors reserve all of their rights to dispute the validity, nature, amount or priority of any Claim reserved for in the Disputed Unsecured Claims Reserve.

10. This Court shall retain jurisdiction to resolve all matters relating to the implementation of this Order, except as otherwise required by paragraph 6 above.

Dated: November 28, 2007
New York, New York

/s/Burton R. Lifland
UNITED STATES BANKRUPTCY JUDGE

Exhibit A: Estimated Unliquidated Claims and Partially Unliquidated Claims

Claim #	Name	Asserted Amount
13786	ADAMEC, JAMES R	\$ 62,336
12527	ALBCO FOUNDRY & MACHINE INC	4,940
6523	ALTHOUSE, SHARON M & ROBERT	50,000
13784	AMOS, MURRELL C	65,476
7469	BANKS JR, WILMER	300,000
13783	BARTHEL, THOMAS E	62,735
7014	BEARDEN SR, DRAKE	300,000
13782	BECKER, NANCY A	55,118
7475	BECKNER, ROY T	59
14587	BENDIX SPICER FOUNDATION BRAKE LLC	273,436
13320	BORGWARNER INC	5,520,710
13781	BOSNAK, GARY D	83,102
5525	BOWERSOCK, MICHAEL E	21,000
5524	BOWERSOCK, MIKE	20,685
12772	BRANFORD WEST MAIN LLC	7,216,250
13780	BRECHEISEN, ROBERTA	66,238
2169	BRIAN HODGE & ASSOCIATES INC	25,778
13779	BRITT, MICHAEL D	66,409
9090	BROWNING, DAVID	1,000,000
10221	CAM-OR SITE EXTENDED GROUP	331,000
12993	CHAMPLIN, TERA L	100,000
3627	CHAPTER 13 TRUSTEE	1
7103	CINGULAR WIRELESS	10,421
8874	CINGULAR WIRELESS	542
12509	CIT COMMUNICATIONS FINANCE CORPORATION	286,635
13778	CLAUNCH, LLOYD O	66,409
6628	COBB-MCVEY, LYNDAL	139,318
12739	COOPER INDUSTRIES LTD	719
9043	COUCH, EDWARD W & WENDY	250,000
10019,		
10020 &		
10021	DAIDO METAL BELLAFONTAINE LLC	3,000,000
12693	DANACQ MAUMEE LLC	22,094
12692	DANACQ ROCHESTER HILLS LLC	7,809
13777	DANN, DARYL L	73,941
11283	DAWSON, ALAN T	252,081
13776	DEAN, DONOVAN O	92,669
14427	DELPHI AUTOMOTIVE SYS LLC DELCO/ALCO AIR/DELCO-	6,000,000
13775	DENNISON, MICHAEL J	62,735
13774	DIPONIO, ROBERT J	101,542
1561	DOCKERY, TIMOTHY LYNN	338,605
13773	DUUCK, RONALD F	112,077
13219	EATON AEROQUIP INC	1,215,141
13220	EATON CORPORATION	1,298,807
13772	ENGELBERT, DAVID G	78,294
13771	EWIGMAN, DAVID L	79,410
9313	FERNATT, BETTIE L	49
8987	FLEETGUARD INC	6,029
13297	FLOOD JR, FRED A	90,000
74	FPC FINANCIAL FSB	164
14428	FRANKLIN INTERNATIONAL INC (FRANKLIN GLUE)	6,000,000
13770	FRITSCH, WILLIAM E	66,409
3087	GARTMAN, SANDRA L	749

Exhibit A: Estimated Unliquidated Claims and Partially Unliquidated Claims

Claim #	Name	Asserted Amount
12696	GE CANADA ASSET FINANCING HOLDING CO	31,245,638
14429	GENERAL MOTORS CORP/FRIGIDAIRE/FISHER BODY	6,000,000
13769	GILL, ROBERT C	65,004
9081	GRAPER, FRANK B	2,687
12473	GREENWAY, KIMBERLY BERNICE	1,510
2998	HACKETT, JEFF M	499
13811	HAGERSTOWN LAND LLC	2,406,250
13768	HAMILTON, KAREN	100,386
6526	HANLEY, STEPHEN J	4,000
11426	HANS-JUERGEN SCHLUNDER	129,150
4086	HEINE, CHARLES F	842,221
4085	HEINE, CHARLES F	500,000
11144	HENRY & CAROLE BAILEY AS ADMIN ESTATE	10,000,000
11145	HENRY W & CAROLE BAILEY JR	10,000,000
5594	HILL JT TEN, JANET & DAVID L	2,000
1177	HILTON, DEBRA K	100,000
12992	HOLLIDAY NIF, THOMAS A	500,000
13767	HUSSEY, DWIGHT D	62,336
7227	IDAHO STATE TAX COMMISSION	542
11790	INDIANA DEPARTMENT OF ENVIRONMENTAL	14,143,647
3899	IRWIN, LINDA K	511
11142	JANET L INNIS AS ADMIN OF ESTATE	10,000,000
11143	JANET L INNIS INIV & AS ADMIN OF EST OF	10,000,000
8526	JETTON, LESTER	150,000
13766	JOY, ROBERT P	150,657
10450	KAREN DEMARTINO NATHANSON & CIPRIANO PC	25,000
12884	KAWASAKI MOTORS CORP USA	75,000
14931	KORNEWALD, CHARLES	150,000
13765	KRAMER, JUDY C	81,049
7015	LACEY, GARY A	300,000
11126	LAISURE, JAMES MICHAEL	622,000
11125	LAISURE, JAMES MICHAEL	410,321
11123	LAISURE, JAMES MICHAEL	203,919
12774	LAKELAND ADMINISTRATIVE FUND	392,500
10353	LIPFORD, RALPH	459,000
12906	LOGSDON JT TEN, GARY D & ANN J	718
13764	LORIMER, JOHN F	123,628
13763	LYNCH, CATHERINE A	65,004
11163	MARTIN, JAMES P	1,500
13762	MASHBURN, JIM	78,720
13761	MCKEW, ARTHUR A	55,101
13760	MEYERS, DONALD J	88,720
14877	MICROTHERM INC	18,622,197
14715	MILLENNIUM INDUSTRIES ANGOLA LLC	2,000,000
1172	MILLER, SUSAN M	100,000
11137	NEBRASKA DEPT OF ENVIRONMENTAL QUALITY	2,263,500
13759	NELSON, SARAH A	77,382
2176	NITSCH, KARL A	175,621
1563	NLRB ON BEHALF OF RANDY GROSS & MICHAEL WILSON	32,513
9895	OFFICE OF ILLINOIS STATE TREASURER	1,000
12497	OHIO ENVIRONMENTAL PROTECTION AGENCY	1,993,600
12499	OHIO ENVIRONMENTAL PROTECTION AGENCY	893,600
10981	PARKER, HAROLD R	571

Exhibit A: Estimated Unliquidated Claims and Partially Unliquidated Claims

Claim #	Name	Asserted Amount
13758	PATTEN, DAVID T	69,577
2517	PAULUN, GRACE M	45
10420	PAULY, RICHARD	26,500
985	PITNEY BOWES CREDIT CORPORATION	29,047
14839	PITNEY BOWES CREDIT CORPORATION	10,337
1983	PITNEY BOWES CREDIT CORPORATION	7,828
1870	PITNEY BOWES CREDIT CORPORATION	3,533
9087	PITTMAN, NORMAN	649
10344	PORT JT TEN, SAMUEL CARLTON & MARY JANE	16,869
12994	POWELL, STACEY	100,000
14430	PPG INDUSTRIES INC	6,000,000
14431	PROCTER & GAMBLE COMPANY THE	6,000,000
13757	RAINEY, JOE TAYLOR	66,813
13756	RANA, MOSLEHUDDIN	88,826
14716	REAL PROPERTY GROUP III LLC	2,000,000
10960	RELIANCE INSURANCE COMPANY	252,935
7136	ROLLER, KARLYN K	244,800
13755	ROSTOCK, THEODORE L	79,324
15	SHAW, JAMES G	9,010
3492	SHIVELY, TERRANCE A	10,000
13754	SHUSTER, MELVIN A	85,686
7016	SIMMS, BRIAN	300,000
13753	SIMONCIC, BRYAN E	78,294
7379	SMITH, SHIRLEY E	176,187
12492	SOUTHWEST RESEARCH INSTITUTE	87,844
13752	SPENCER, JOHN ROLLAND	59,610
2929	STANLEY, JOE	316,800
13751	STAPLETON, R ALLEN	84,135
13750	STORM, BRENDAN R	111,361
14432	STREBOR INC/ROBERT CONSOLIDATED INDUSTRIES INC	6,000,000
6132	THOMPSON, ROSE D	1,374
14707	TIMKEN COMPANY THE	3,229,754
11673	TIMKEN US CO	70,303
11598	TRAXLE MANUFACTURING A DIV OF LINAMAR	1,331,172
11433	TREMONT CITY BARRELL FILL PRP GROUP	6,000,000
3657	UPPER ALLEN TOWNSHIP	136
13322	US ENVIRONMENTAL PROTECTION AGENCY	24,172
13796 &		
14958	US ENVIRONMENTAL PROTECTION AGENCY - Hastings & CDE	397,600,000
13796	US ENVIRONMENTAL PROTECTION AGENCY - Lakeland	410,000
13796	US ENVIRONMENTAL PROTECTION AGENCY - Main Street	265,000
13796	US ENVIRONMENTAL PROTECTION AGENCY - Muskegon	145,000
13321	US ENVIRONMENTAL PROTECTION AGENCY - SRSNE	18,000
13796	US ENVIRONMENTAL PROTECTION AGENCY- Tremont	13,080
13278	WADSWORTH JR, JOHN G	1,000,000
13749	WAGNER, GREGORY T	88,496
6583	WEBB, CHARLES	2,565,338
13748	WOOD, PAUL E	57,798
13747	WOODS, ROBERT H	100,386
9659	WORKER, STEVE B	3,210
14426	WORTHINGTON CYLINDER CORPORATION	6,000,000
8724	YOUNG, ERIN	1,500

Exhibit A: Estimated Unliquidated Claims and Partially Unliquidated Claims

Claim #	Name	Asserted Amount
	TOTAL	<u>\$ 602,217,856</u>

Exhibit B-1: Affinia Claims

Claim #	Name
13305	AFFINIA AUTOMOTIVA LTDA
11677	AFFINIA AUTOMOTIVE IRELAND LIMITED
11681	AFFINIA CANADA CORP
11682	AFFINIA CANADA GP CORP
11683	AFFINIA CANADA HOLDINGS CORP
11684	AFFINIA CANADA LP
11685	AFFINIA CAYMAN CORP
11686	AFFINIA DISTRIBUCION MEXICO SA DE CV
11679	AFFINIA GROUP HOLDINGS INC
11680	AFFINIA GROUP INC
11678	AFFINIA GROUP INTERMEDIATE HOLDINGS INC
11720	AFFINIA HOLDINGS SAS
11721	AFFINIA INTERNATIONAL HOLDING CORP
11687	AFFINIA NETHERLANDS HOLDINGS BV
11688	AFFINIA POLAND SP ZO O
11689	AFFINIA PRODUCTS CORP
11726	AFFINIA RECEIVABLES LLC
11690	AFFINIA SERVICE ADMINISTRATIVOS SA DE CV
12917	AFFINIA SOUTHERN HOLDINGS LLC
11722	AFFINIA VENEZUELA CA
11691	ARVIS SRL
11692	AUTO-ELECTRICOS DE MEXICO SA DE CV
11693	AUTOMOTIVE BRAKE COMPANY INC
11694	BALATAS AMERICAN BRAKEBLOK SA DE CV
11695	BRAKE PARTS ARGENTINA SA
11696	BRAKE PARTS INC
12915	FANACIF SA
12916	FARLOC ARGENTINA SAIC
11697	FRENOS LUSAC S de RI de E CV
11724	GRUPO AFFINIA MEXICO SA DE CV
11698	IROQUOIS TOOL SYSTEMS INC
11700	ITAPSA SA DE CV
11699	KRIZMAN INTERNATIONAL INC
11701	LUSAC COMPHIA DE MEXICO SA DE CV
11702	MOPROD IRELAND LIMITED
11703	PELLEGRINO DISTRIBUIDORA AUTOPECAS LTDA
11704	PRODUCCIONES AUTOMOTRICES SA DE CV
11705	QUINTON HAZELL AUTOMOTIVE LIMITED
11706	QUINTON HAZELL BELGIUM SA
11707	QUINTON HAZELL DEUTSCHLAND GMBH
11708	QUINTON HAZELL ESPANA SA
11723	QUINTON HAZELL FRANCE SAS
11709	QUINTON HAZELL ITALIA SPA
11710	QUINTON HAZELL LIMITED
11711	QUINTON HAZELL LUXEMBOURG SARL
11712	QUINTON HAZELL NEDERLAND BV
11713	QUINTON HAZELL POLSKA SP ZO O
11725	SUPRA GROUP LIMITED
11714	WIX FILTRATION CORP
11715	WIX FILTRATION MEDIA SPECIALISTS INC
11716	WIX FILTRATION PRODUCTS EUROPE LIMITED

Exhibit B-1: Affinia Claims

Claim #	Name
11718	WIX FILTRON SP ZO O UKRAINE
11717	WIX FILTRON SP ZP P POLAND
11719	WIX HELSA COMPANY

Exhibit B-2: Employee Claims

Claim #	Name
8777	BANSAL, ANIL K
10480	BARNARD, NEAL BRIAN
10387	BEHAM, JOSEPH ALAN
9265	BLACK, VICKY H
9266	BLACK, VICKY H
9267	BLACK, VICKY HOLCOMB
9216	BOISVERT, NORMAN H
10364	BUTCHER, D BRUCE
13839	CERATTI, GILBERTO
10553	COMMONS, DONALD W
9327	CZARKA, CHRISTOPHER J
10041	DEBACKER, MICHAEL L
11261	DIMARCO, GREGORY E
9694	ELLIS, STEVEN
9753	FESEMYER, ROBERT A
10003	FILCEK, RODNEY R
10051	FILCEK, RODNEY R
8921	FLEISCHHAUER, MARK A
9660	FLETCHER, PAMELA W
7752	GOLDEN, GARY M
10361	GREENWALD, DENNIS
9809	GREIF, EDWARD J
6095	HARMAN, RICHARD K
12507	HAYDEN, JEFF
10440	HOFFMAN, MARGOT L
9681	KINDEM, TODD D
9377	LAROCHELLE, PAUL
6561	LEECH, JOHN
3528	LEONARDI, ROBERT M
9935	LEVIN, MARC S
9664	LIPFORD, RALPH J
10105	LIPFORD, RALPH J
9859	MCLLHARGEY-MOUSOULIAS, MARY L
11147	MELGAR, JOSE I
6436	MULAWA JT TEN, GREGORY JOHN & TERESA LYNN
6435	MULAWA, GREGORY
8288	NAKAMURA, ISAMU
8543	NAKAMURA, ISAMU
5526	NEUSIIS, THOMAS F
5768	NEUSIIS, THOMAS F
5527	NEUSIIS, TOM
10841	PATON, A GLENN
10045	RICHTER, ROBERT C
2157	SCHAFF, PAULA
9657	SCHIRA, J TIMOTHY
8997	SHEEHAN, FRANK L
10211	SMITH, MARLENE D
4192	SOBER, JOSEPH S
9936	SPRIGGLE, RICHARD W
11304	STANCATI, JOSEPH A
10208	SUPERITS, STEPHEN N

Exhibit B-2: Employee Claims

Claim #	Name
8463	WARDERS, DAVID
9879	WATKINS, MICHAEL R
11096	WILSON, DEAN L
11097	WILSON, DEAN L
9663	WURSTER, LISA A

Exhibit B-3: Fully Unliquidated Claims

Claim #	Name
14063	ABSORB PLUS TEXTILES
8312	AEGON CENTER
5826	AKERS, ALMA
14229	AMBERGE, GEORGE
11425	AMSTED INDUSTRIES INC
7957	AMY T MURPHY TR
14201	ANDERSEN, LYLE D
10714	ANTHONY WAYNE LOCAL SCHOOLS
6919	APPLIES PROCESS SOUTHRIDGE INC
6768	ATLANTIC SIGNS
3198	AXIAL BEARING INDUSTRIES LIMITED
3199	AXIAL BEARING INDUSTRIES LIMITED
9981	BAILLIE, A C
9231	BANK OF LINCOLNWOOD
14031	BATIZ, PABLO
1640	BAY AREA/GENERAL CRANE SERVICE CO
8348	BELL, ROY J
7933	BELLEHUMEUR, PATRICIA
7156	BENNETT, DENNIS PAUL
9669	BENTON, LINDA J
9325	BERGES, DAVID E
643	BLACKHAWK SYSTEMS TOOLING INC
7122	BOWER, ROBERT
9656	BOYD JR, KERNEY BUFORD
7298	BRANDON, JOHN R
9719	BRAUNINGER, RENATO SUYAMA
8273	BROOKS, LYLE E
5615	BROWN TRANSMISSION & BEARING CO
2403	BROWN, CYNTHIA Y
10423	BROWN, MICHAEL
2669	BRUES AUTO BODY & PAINT
6608	BUENA VISTA FIRE CONTROL
9268	BUFF, RONALD G
10333	BURNS, MICHAEL J
8859	CARNEY JT TEN, MARY M & DENNIS E
6283	CAROL FARINACCI & DIANNE PARNALL JT TEN
13268	CARRIER CORPORATION
6291	CCA FINANCIAL LLC
8439	CHAMBERS, R DOUG
4627	CHAPMAN, EDGAR
7232	CHASE, LYNN G
2864	CHICAGO NUT & BOLT
9464	CLEVELAND, SAMUEL
10991	COLBERT, LARRY M
9141	COLSON, MILDRED JANETTE
12660	COLTEC INDUSTRIES INC
3420	COMPUTER WELD TECHONOLOGY INC
10198	CONSTAND, GEORGE THOMAS
9940	CORDES JT TEN, RICHARD D & VALERIE M
9880	CORDES, RICHARD
14913	CORNISH JT TEN, CAROL L & JACK R

Exhibit B-3: Fully Unliquidated Claims

Claim #	Name
14230	CRAWFORD, ALIZE
2778	CRENSHAW, MCARTHUR
7097	CROCK, G E
9326	DA SILVA PRACA, MARIO SERGIO
12695	DANACQ GASTONIA LLC
11091	DAVIS, RONNIE M
3681	DAVIS, WILLIE J
10564	DMJ ASSOCIATES LLC
2475	DOVER CITY INCOME TAX
3085	DUDLEY, ALICE
8725	ELLIS, CAROLYN
8459	ER BEYER COMPANY
14880	ESTATE OF NELL-RUTH NEWKIRK
12881	EXXON MOBIL CORPORATION
11735	FIREMAN`S FUND INSURANCE COMPANY ET AL
6791	FITZGERALD, JOHN
2247	FLEMING, DOUGLAS L
13432	FORD MOTOR COMPANY
14676	FRANKLIN, FLORA
8154	FRETZ, MARIE E
11385	GABRYS, RICHARD
3612	GALL, ROLAND A
12694	GEBAM INC
10512	GENERAL MOTORS CORP & ITS AFFILIATES & S
10502	GENUINE PARTS COMPANY
14847	GEORGIA DEPARTMENT OF REVENUE
10009	GIBARA, SAMIR
5361	GODDARD, INEZ M
14908	GOOD, ROCHELLE
8889	GRANT, JOAN M
9142	GREZLIK, PATTY A
2854	GRF & SONS
10356	GRISE, CHERYL
12846	GROSSKOPF, RICHARD D
9085	HALE TRAILER BRAKE & WHEEL INC
14182	HALE, SHARON
5681	HAMILTON, BARBARA
5717	HAMILTON, JEROME
8345	HARTFORD FIRE INSURANCE COMPANY
13890	HAVENS, WILLIAM
11047	HAYDEN, JEFFREY L
7299	HERNANDEZ-BONILLA, JAVIER
7986	HILDENBRANDT, JOYCE T
13978	HILL & CALK PC
2605	HIXON, WILLIAM B
12855	HODLER, STEPHEN R
13812	HONEYWELL INTERNATIONAL INC
6208	HOUSER, ROSIE
5682	HOWARD, BERNICE
8375	HOWARD, ROSIE
10830	INERGY AUTOMOTIVE SYSTEMS (USA) LLC

Exhibit B-3: Fully Unliquidated Claims

Claim #	Name
13323	INTERNATIONAL UNION UAW
13324	INTERNATIONAL UNION UAW AND LOCAL 1405
13326	INTERNATIONAL UNION UAW LOCAL UNION 2049
13327	INTERNATIONAL UNION UAW LOCAL UNION 771
882	IRON MOUNTAIN INFORMATION MANAGEMENT INC
890	IRON MOUNTAIN INFORMATION MANAGEMENT INC
14677	JACOBS, JOHN T
10719	JEFFERSON PILOT LIFE INSURANCE COMPANY
12869	JOHNSON, ERIC L
12947	JOHNSON, RON J
7557	JONES, PETER
2612	KAGMO ELECTRIC MOTOR CO INC
6453	KEENEY, KEVIN
9486	KELLY, JAMES P
4968	KENDRICK, BETTY L
10828	KENT JR, WILLIAM
11590	KENTUCKY INDIVIDUAL SELF INSURERS
11297	KEYES, GREGORY
14632	KINNEAR, DALLAS
14930	KISALOSKY, GERALD
2369	KOZIOL, KAREN
14348	KUKA SERVICE SOLUTIONS GMBH
9378	LAROCHELLE, PAUL G
9379	LAROCHELLE, PAUL G
7430	LAVARRA, SUZANNE
8314	LEVIN, MARC S
13221	LEXINGTON INSURANCE COMPANY ET AL
13222	LEXINGTON INSURANCE COMPANY ET AL
13223	LEXINGTON INSURANCE COMPANY ET AL
13224	LEXINGTON INSURANCE COMPANY ET AL
13225	LEXINGTON INSURANCE COMPANY ET AL
7317	LINFOR INC
11246	LIPFORD, RALPH J
4678	LONGMIRE, PATRICIA A
9115	LYLE III, THEODORE S
9945	LYTTON, LINDA E
12740	MACK TRUCKS INC
11386	MARKS, MARILYN R
7262	MARSHALL, IVAN
9272	MATZENBACHER, PAULO J
4591	MAYNARD, JANE A
9558	MCGREGOR, JOANNE
11612	MCNAMARA, CHARLES J
11611	MCNAMARA, MARJORIE
2623	MECHANICAL MAINT INC
10811	MEISLER TRAILER RENTALS
8525	MELGAR JT TEN, JOSE I & MARIA A
5554	MERRELL, DIANE
10820	MICHAEL S ETKIN ESQ & IRA M LEVEE ESQ
3408	MIDLAND HEAT TREATMENTS LTD
12607	MILBECK, PHYLLIS DARLENE

Exhibit B-3: Fully Unliquidated Claims

Claim #	Name
13935	MILLER, MICHAEL JOSEPH
13936	MILLER, MICHAEL MARIE
13934	MILLER, NANCY LOUVIAUX
10082	MILLER, PAUL E
7949	MONROE COUNTY TREASURER
3580	MOORE, CONNIE J
6213	MORGAN, DAISY
3398	MOULTON, MARY E
11131	MR GASKET INC SUCCESSOR THROUGH MERGER
13042	MT MCKINLEY INSURANCE COMPANY
6437	MULAWA, GREGORY J
9661	MULAWA, GREGORY J
6434	MULAWA, TERESA L
9662	MULAWN, TERESA L
13380	NEOPLAN USA CORPORATION
1613	NEW HAMPSHIRE DEPT OF REVENUE ADMIN, STATE OF
14668	NEW HAMPSHIRE DEPT OF REVENUE ADMIN, STATE OF
3640	NEWPORT NUCKOLS, VELTA
11441	NISSAN NORTH AMERICA INC
11063	NORTHROP GRUMMAN SYSTEMS CORP
3388	OFFSITE RECORD CENTER
9944	PACK, BETTY KAY
10928	PARKER HANNIFIN ADVANCED PRODUCTS
10930	PARKER HANNIFIN CORPORATION
10932	PARKER HANNIFIN CORPORATION
10933	PARKER HANNIFIN CORPORATION
10940	PARKER HANNIFIN CORPORATION
10943	PARKER HANNIFIN CORPORATION
10944	PARKER HANNIFIN CORPORATION
10947	PARKER HANNIFIN CORPORATION
10948	PARKER HANNIFIN CORPORATION
10949	PARKER HANNIFIN CORPORATION
10950	PARKER HANNIFIN CORPORATION
10938	PARKER POWERTRAIN
10929	PARKER SEAL COMPANY
10936	PARKER SEALS
10942	PARKER TECHSEAL DIVISION
14095	PARRISH, ROBERT W
12923	PEDEN, CHERRY F
7534	PEOPLE OF THE STATE OF ILLINOIS WINNEBAG
7536	PEOPLE OF THE STATE OF ILLINOIS WINNEBAG
7537	PEOPLE OF THE STATE OF ILLINOIS WINNEBAG
9072	PERFECTION COMMERCIAL SERVICES
9069	PETRAGALLO, SANDRA
9175	PETTRY, RANDY
4420	PHELPS, DAVID W
14206	POWELL, ROBERT L
9350	PRIORY, RICHARD
10939	RACOR PARKER HANNIFIN CORP
8962	RAYFORD, KEISHA L
3776	REGIONAL INCOME TAX AGENCY

Exhibit B-3: Fully Unliquidated Claims

Claim #	Name
3777	REGIONAL INCOME TAX AGENCY
8766	RICHARDSON, WILLIAM R
5680	ROBINSON, ANNIE
5436	ROGERS, CLAYTON B
2603	ROONEY EQUIPMENT CO
8155	SAEZ-BONILLA, ALEXANDER
7034	SAMUELS, CAROL M
9367	SANDS, RONALD C
6915	SANTOS MONTALVO, JOE
10448	SAWICKI, DOREEN
6272	SCHERER, RITA
9071	SCHLORKE BUEMANN, HARRO RICARDO
2923	SERVICE NETWORK INC
5420	SIGMON, LARRY J
14435	SIKORSKY AIRCRAFT CORPORATION
6141	SIMMONS, HETTIE
6968	SIMS, BOBBY
6159	SMITH, CALLAWAY
9878	SMITH, JACKIE
3435	SPECTRUM TRANSPORTATION CORP
9070	STANAGE, NICK L
10842	STONE, THOMAS R
12910	STRODE, LINDA J
14184	SWINSON, BARRY L
12501	TB WOODS INCORPORATED
12911	TEXTRON INC
12644	THEROS, PATRICIA
11350	THOMPSON, LINDA B
6918	TORRES SANCHEZ, RAFAEL
12529	TOYOTA MOTOR ENGINEERING & MANUFACTURING
13262	TRUSTEES OF THE BUTLER MINE TUNNEL SITE
10049	TUBINO, ALEXANDRE C
14434	UNITED TECHNOLOGIES CORPORATION
7539	US CUSTOMS & BORDER PROTECTION
9561	UTILITY TRAILER MFG CO INC
12861	VALADA, AIRTON DA SILVA
12576	VALLI, CHRISTIAN
4606	VAN DER STEEN, BETTY L
11821	VISTEON CORPORATION
14825	VISTEON CORPORATION
12741	VOLVO TRUCKS NORTH AMERICA INC
12563	WALLER, ARLIS D
3635	WEST JORDAN, CITY OF
6701	WHIDDEN, NATHAN L
3852	WHITE, JOHN A
11578	WILLIAMS CONTROLS INC
14192	WILLIAMS CONTROLS INC
6211	WILLMORE, SHIRLEY Y
3491	WILSON, SHIRLEY GLENELL
7532	WINNEBAGO COUNTY ILLINOIS
7533	WINNEBAGO COUNTY ILLINOIS

Exhibit B-3: Fully Unliquidated Claims

Claim #	Name
4700	WOLTERING JT TEN, ROY F & DOROTHY M
2678	WOODLEY, LENI
4838	WRIGHT, MAURICE W
4962	WRONA JT TEN, JANE A & STANLEY
5411	YOUNG, STEPHEN CARL
7556	ZELLER JT TEN, CLARENCE JOSEPH & JOAN LEBRUN
7555	ZELLER, CLARENCE J
12946	ZELLERS JT TEN, ROBERT & JEAN
7207	ZUPON, JOHN
373	ZURICH AMERICAN INSURANCE CO AND AFFILIATES